

As of 9/3/2013

## 095 - Office of State Auditor

### A001 Administrative Activity

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

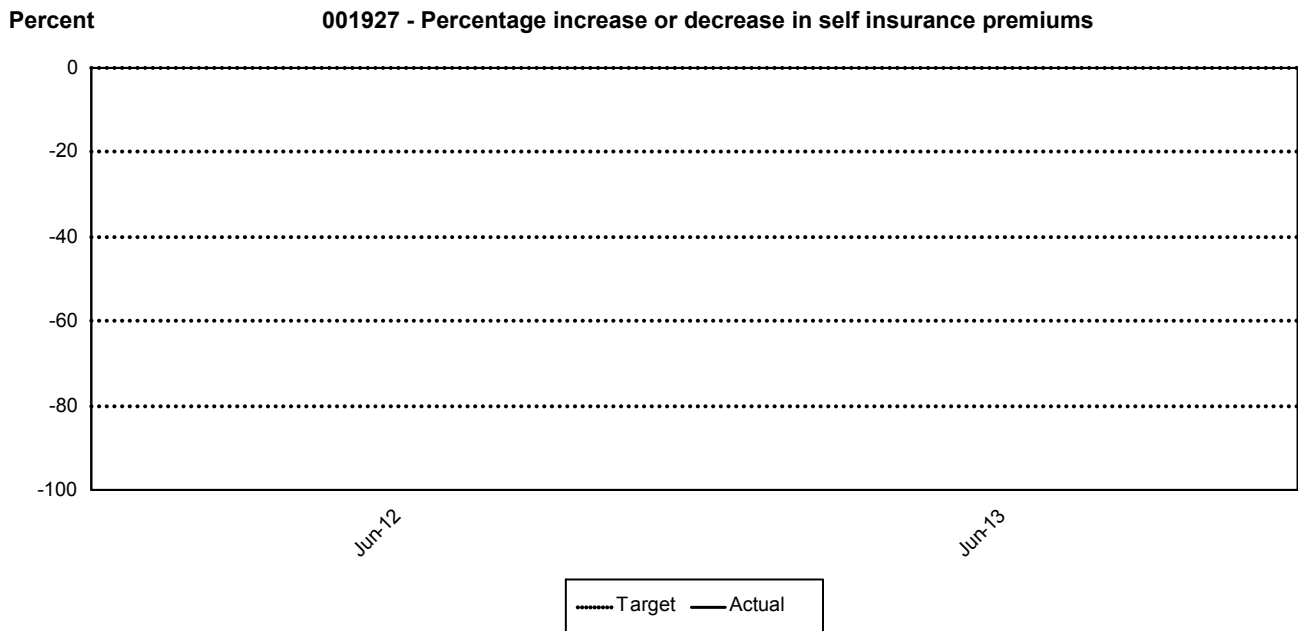
#### Expected Results

Provide oversight and leadership over programs within the State Auditor's Office including the agency's risk management program.

001927 - Change in premium billed by OFM Risk Management Division for agency self-insurance premiums. This premium is based on each agency's loss experience rating.			
Biennium	Period	Actual	Target
2011-13	A2		0%
2011-13	A1	(85)%	

Date Measured: 6/30/2013

Comment: We anticipate no increase or decrease during the 11-13 biennium



### A002 Audit of K-12 Budget Drivers and State Funded Programs

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

As of 9/3/2013

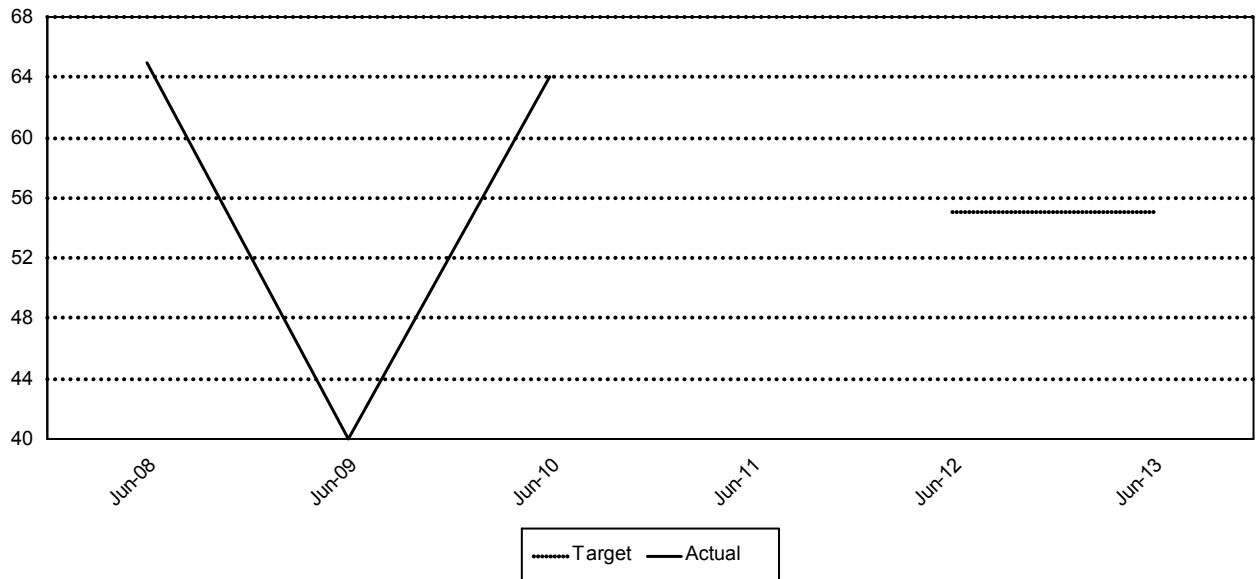
**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

To verify the accuracy of school district data submitted for funding purposes.

001928 - School districts without funding compliance issues as identified through School Programs audits.			
Biennium	Period	Actual	Target
2011-13	A2		55%
2011-13	A1		55%
2009-11	A1	64%	
2007-09	A2	40%	
2007-09	A1	65%	

**Percent**      **001928 - Percentage of school districts audited annually complying with K-12 funding requirements**



## A003 Local Government Audit

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

To provide independent, quality audits of local governments in accordance with generally accepted government auditing standards at a reasonable cost.

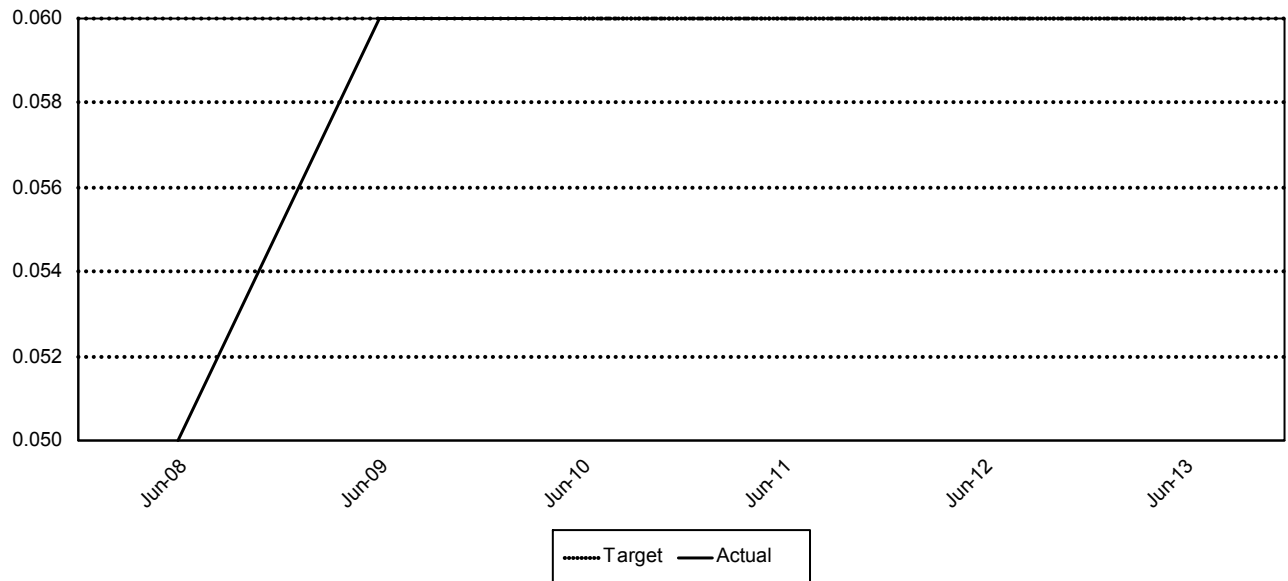
As of 9/3/2013

000750 - Percentage is the total annual cost of audits divided by total expenditures audited. The entities include cities, counties, school districts, transits			
Biennium	Period	Actual	Target
2011-13	A2		0.06%
2011-13	A1		0.06%
2009-11	A2		0.06%
2009-11	A1	0.06%	0.06%
2007-09	A2	0.06%	
2007-09	A1	0.05%	

Date Measured: 6/30/2010

Comment: Based on audit ending period of 2008

Percent **000750 - Audit cost containment - cost of local government audit compared to expenditures audited**



## A004 State Government Audit

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

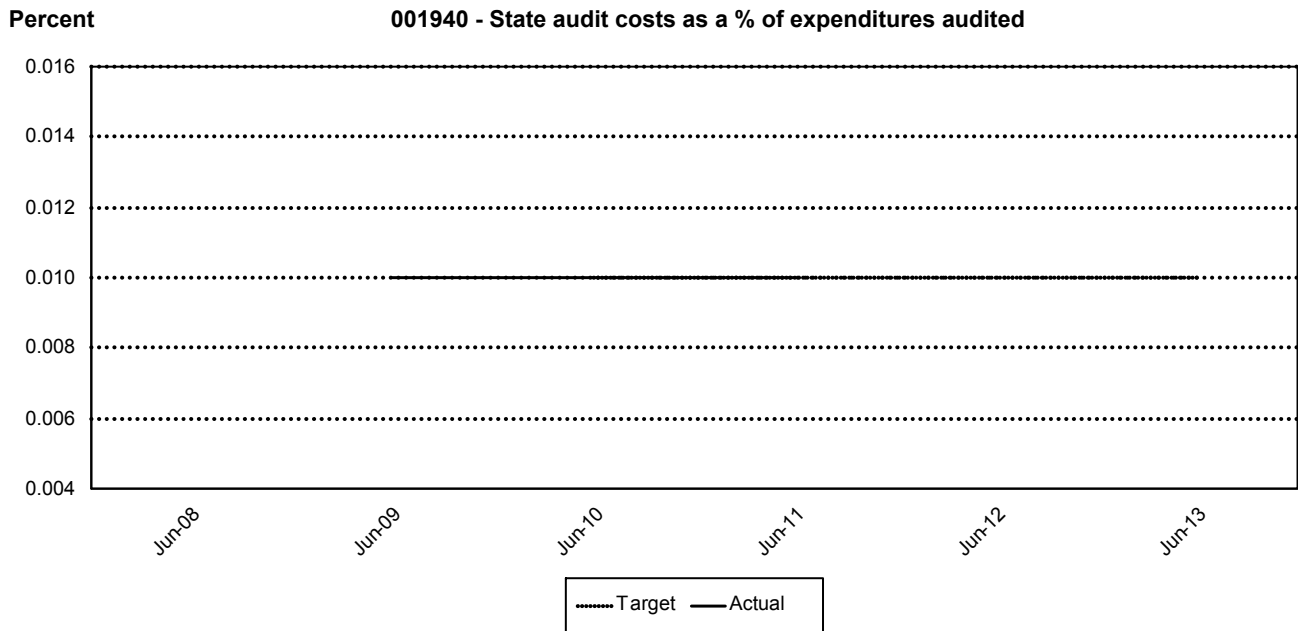
**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

To provide independent, quality audits of state government in accordance with generally accepted government auditing standards at a reasonable cost.

As of 9/3/2013

001940 - Percentage of total cost of audits divided by total expenditures audited. This includes state agencies as well as institutions of higher education.			
Biennium	Period	Actual	Target
2011-13	A2		0.01%
2011-13	A1		0.01%
2009-11	A2	0.01%	0.01%
2009-11	A1	0.01%	0.01%
2007-09	A2	0.01%	



## A005 Whistleblower Program

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

To investigate and report, in a responsive and unbiased manner, assertions of improper activities in state government.

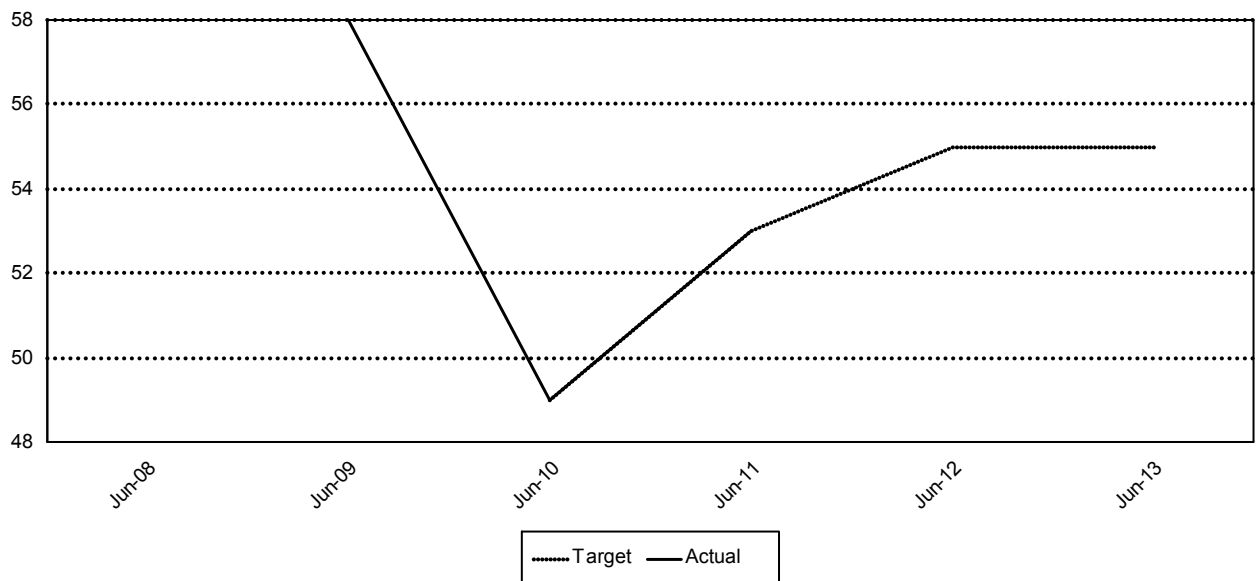
As of 9/3/2013

001931 - Percent of substantiated assertions compared to all assertions investigated.			
Biennium	Period	Actual	Target
2011-13	A2		55%
2011-13	A1		55%
2009-11	A2	53%	53%
2009-11	A1	49%	49%
2007-09	A2	58%	

Date Measured: 6/30/2011

Comment: Fiscal year 2010 data as calculated in 2011

Percent **001931 - Percentage of Whistleblower assertions opened for investigation and substantiated annually**



## A006 Local Government Budgeting, Accounting and Reporting System and Statistics

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

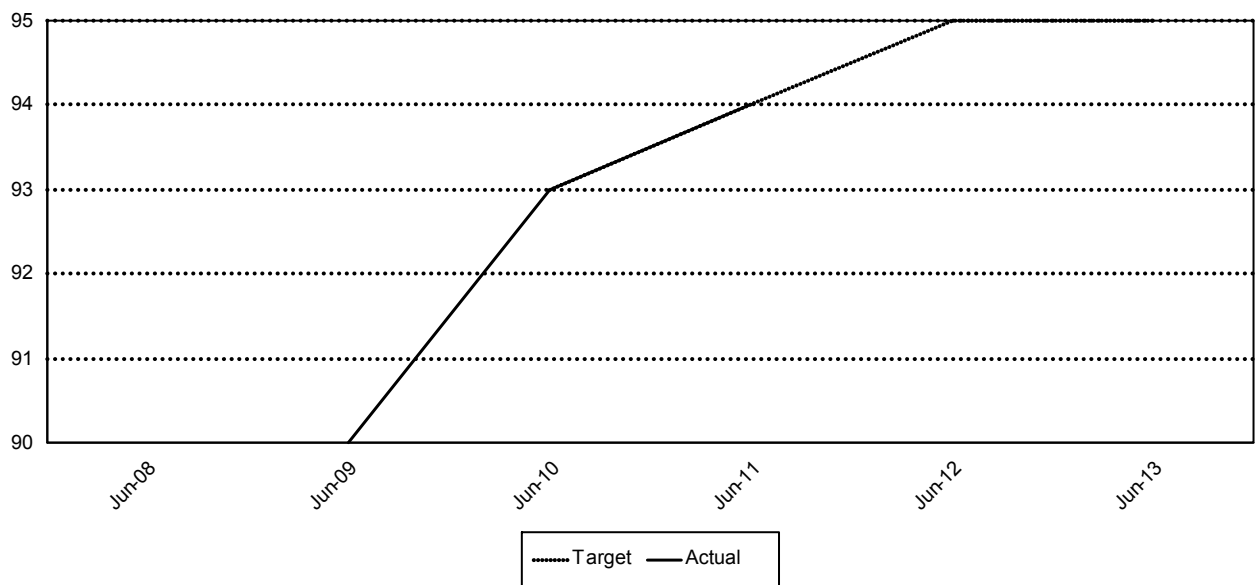
To establish uniform systems of budgeting, accounting, and reporting for local governments by class and entity type and to collect and report consistent, timely, and reliable local government financial information.

As of 9/3/2013

001932 - Annual number of local government audits without SAS 112 / SAS 115 findings divided by total number of financial audits conducted.			
Biennium	Period	Actual	Target
2011-13	A2		95%
2011-13	A1		95%
2009-11	A2	94%	94%
2009-11	A1	93%	93%
2007-09	A2	90%	

Percent

001932 - Percentage of local governments ready for financial audit



## A007 Performance Audits

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

### Expected Results

To conduct independent performance audits of state and local government.

As of 9/3/2013

<b>001933 - A generally accepted measure of performance audit success is the degree to which performance audit recommendations are implemented.</b>			
Biennium	Period	Actual	Target
2011-13	A2		86%
2011-13	A1		86%
2009-11	A2	86%	

Percent **001933 - Percentage of performance audit recommendations implemented**

